

# MONTHLY REPORT

## LIQUEFIED PETROLEUM GAS DEALER

## FOR DEPARTMENT USE ONLY

\_\_\_\_ / 5 / 6 / \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Account Number      Tax      Mo.      Yr.

➤ See Instructions on Reverse

Name and Address of Dealer

License Number \_\_\_\_\_

Federal  
Employer ID Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_Report for \_\_\_\_\_  
(MM)/(YY)☐ Check Here if EFT Payment

Contact Person \_\_\_\_\_ Telephone Number (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_

### TAX COMPUTATION

- |  |    |          |
|--|----|----------|
| 1. Total gallons of liquefied petroleum gas motor fuel (total Columns A and B, Form 72A162) .....      |    |          |
| 2. Tax-exempt gallons (Column A, Form 72A162) .....  |    |          |
| 3. Taxable gallons (Column B, Form 72A162) .....   |    |          |
| 4. Gross tax liability (line 3 times rate per gallon) .....  | \$ |          |
| 5. Less: Allowance for handling and reporting (1% of line 4) .....                                     | \$ | (      ) |
| 6. <b>Net Tax Due</b> (line 4 minus line 5) .....  | \$ |          |
| 7. Credit(s) for previous payments and other authorized credits (attach a copy of authorization) ..... | \$ | (      ) |
| 8. <b>Total tax due</b> (overpayment) (line 6 minus line 7) .....                                      | \$ |          |

### IMPORTANT NOTICE

Make check payable to: KENTUCKY STATE TREASURER

Mail report and check to: KENTUCKY REVENUE CABINET, FRANKFORT, KENTUCKY 40619

I, the undersigned, a principal officer of the above-named licensee, have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

Signature

Title

Date

## INSTRUCTIONS

- WHO MUST FILE** ➤ Each licensed liquefied petroleum gas dealer must file this report with applicable supporting schedule, Form 72A162, each month. This report is required even though there may be no liquefied petroleum gas motor fuel gallons sold.
- WHEN TO FILE** ➤ The report is due on or before the 25th day of the month following the month covered by the report. *Example:* The January report is due on February 25. Failure to timely file a monthly report may result in imposition of late filing penalties.
- PAYMENT** ➤ Payment of the tax due must accompany the report. The payment must be by certified or cashier's check made payable to **Kentucky State Treasurer**. Failure to timely remit all tax due may result in imposition of late pay penalties and interest.
- TAX RATE** ➤ The liquefied petroleum gas tax rate is set quarterly and is effective for a quarterly period. Notification of the tax rate is mailed 20 days before the beginning of each calendar quarter. *Example:* Dealers are notified by March 10 of the tax rate effective for April, May and June.
- RECORDS  
RETENTION** ➤ Licensed dealers must maintain complete records of inventories, purchases, sales, use and other dispositions of liquefied petroleum gas for a period of two years. Such records include manifests of lading, invoices, correspondence and other papers pertaining to this motor fuel activity.
- ASSISTANCE AND  
INFORMATION** ➤
- |                        |   |
|------------------------|---|
| Telephone              | (502) 564-3853  |
| Address Correspondence | Revenue Cabinet<br>Motor Fuels Tax Section<br>P.O. Box 1303, Station 63<br>Frankfort, KY 40602-1303 |